

EXHIBIT A

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO**

-----	X	
In re:	:	PROMESA
	:	Title III
	:	
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO	:	Case No. 17-bk-3283 (LTS)
	:	
as representative of	:	(Jointly Administered)
	:	
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i> , ¹	:	
	:	
Debtors.	:	
	:	
-----	X	

**SUPPLEMENTAL DECLARATION
OF JOFF MITCHELL OF ZOLFO COOPER, LLC**

Pursuant to 28 U.S.C. § 1746, I, Joff Mitchell, state under penalty of perjury, that:

1. I am an authorized representative of Zolfo Cooper, LLC (“Zolfo Cooper”),² which has a place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. Except as otherwise noted, I have personal knowledge of the matters set forth herein and, if called as a witness, would testify competently thereto.

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17-BK-3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17- BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17- BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² On November 1, 2018, AlixPartners, LLP acquired Zolfo Cooper, LLC. A Supplemental Declaration disclosing the acquisition of Zolfo Cooper, LLC by AlixPartners, LLP was filed on November 6, 2018 (Docket No. 4189).

3. I am filing this supplemental declaration to supplement the disclosures that were included in the original declaration dated July 11, 2017 [ECF No. 615-3] filed in support of the Application of the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, for Entry of an Order Authorizing the Employment and Retention of Zolfo Cooper as Bankruptcy Consultant and Financial Advisor to the Committee *nunc pro tunc* to June 27, 2017 [ECF No. 615-1] and the prior supplemental declarations filed with this Court [ECF Nos. 1304, 1769, 4189, 4445, 6780, 7778, 12988, 13848, 15040, 16679, 20263 and 20828]³.

4. In accordance with the Puerto Rico Recovery Accuracy in Disclosures Act (the “PRRADA”) and the Court’s related orders [Docket Nos. 19859, 19980, 20419, and 20467], the Oversight Board submitted an initial List of Material Interested Parties, as defined in the PRRADA (the “Initial MIP List”), which the Oversight Board thereafter amended (the “Amended MIP List” and, together, the “MIP List”). On March 21 and 30, 2022, the Court directed that, “to the extent any professional persons (as identified in PRRADA) have already complied with the requirements of Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, any future disclosures by such professional persons as required by PRRADA must supplement, but need not duplicate, what has already been filed by those professional persons.” *See* ECF Nos. 20419 and 20467.

5. Consistent with these orders, Zolfo Cooper filed the Thirteenth Supplemental Declaration. Zolfo Cooper subsequently received questions from the U.S. Trustee in an email dated June 10, 2022 regarding Zolfo Cooper’s PRRADA disclosures and previous disclosures filed in the PROMESA cases. The following disclosures specifically address the U.S. Trustee’s

³ AlixPartners, LLP currently represents Drivetrain, LLC (which is a member of the Committee), as trustee for the Avoidance Actions Trust as defined in the Modified Eighth Amended Title III Joint Plan of Adjustment of the Commonwealth of Puerto Rico, et al., dated January 14, 2022 (“Plan”), as well as the two Committee appointees to the Avoidance Actions Trust Board (as defined in the Plan), but solely in their capacity in their claims supervisory capacity under Section 82.1(b) of the Plan.

questions.

6. In its capacity as a subsidiary of AlixPartners, LLP and affiliates (“AP”), Zolfo Cooper would like to disclose the following:

- In a supplemental declaration filed on September 14, 2017 (ECF No. 1304) (the “Second Supplemental Declaration”), Zolfo Cooper stated “ZC is currently retained by Centerbridge in an out of-court situation.” The matter referred to in that disclosure was unrelated to the Debtors.
- In the Second Supplemental Declaration, Zolfo Cooper also stated “A senior member of Zolfo Cooper is minority investor in Monarch fund with no control over the investment choices.” The Monarch fund referred to in the disclosure is not on the MIP List.
- In a supplemental declaration filed on November 6, 2018, (ECF No. 4189), Zolfo Cooper stated “General Counsel will review adherence to information barrier procedures from time to time.” No breaches were discovered by Zolfo Cooper’s General Counsel.
- In a supplemental declaration filed on December 11, 2018, (ECF No. 4445) (the “Fifth Supplemental Declaration”), Zolfo Cooper stated “Banco Popular de Puerto Rico is a current and former client of AlixPartners.” Banco Popular de Puerto Rico has not accounted for more than 2% of AlixPartners’ gross revenue in any year the Title III Cases have been pending.
- In the Fifth Supplemental Declaration, Zolfo Cooper also stated “An AP board member is an investor in Centerbridge.” The MIP List identifies Centerbridge as a plan support agreement party for PREPA, a material creditor of the Commonwealth, and a

material creditor of ERS.

- In a supplemental declaration filed on May 1, 2019, (ECF No. 6780), Zolfo Cooper stated “Ms. Flaton left AlixPartners for Hamlin Partners, LLC and continued to provide services to the committee and retained overall responsibility for the engagement.” Neither Ms. Flaton or Hamlin Partners had any connections to parties on the MIP List on or after May 1, 2019.

- In a supplemental declaration filed on July 27, 2020, (ECF No. 13848), Zolfo Cooper stated “Dr. Okungwu provided expert services to a ‘financial institution’ at his former employer, and he will continue that relationship at AlixPartners. There are a few active engagements (the “Engagements”) that Dr. Okongwu has brought over with him where he may be asked to testify in one or more non-public FINRA arbitrations related to the sale of certain investment vehicles by a financial institution to its customers. These vehicles contained Puerto Rico debt instruments. Dr. Okongwu does not opine on legal issues and typically acts as a “quantum” expert with regard to potential damages, investment industry practices, investment suitability, investment data analytics and financial performance measurement....AP created an information barrier between Dr. Okongwu and the Puerto Rico UCC Engagement Team, utilizing the customary information barrier methods established to keep teams separate, in accordance with AP’s standard information barrier policies and program”. The services that Dr. Okungwu provided to the financial institution which sold investment vehicles containing Puerto Rico Debt did not relate to the Debtors or these Title III cases. The information barrier set up for Dr. Okungwu also applied to Hamlin Partners, LLC and Ms. Flaton.

- In the Thirteenth Supplemental Declaration, Zolfo Cooper's disclosures state that their connections to the listed parties are "unrelated to the Debtors." The connections listed in the disclosures in the Thirteenth Supplemental Declaration are also unrelated to these Title III Cases.
- Endurance Reinsurance Corporation of América and Endurance Reinsurance Corporation of England, National Association, a litigation party and material creditor of HTA, and affiliates are insurance providers to AP in matters unrelated to the Debtors and the Title III Cases.
- Johnson & Johnson International, a Commonwealth inactive claimant to the Debtors, and affiliates ("J&J") are related parties, affiliates, adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. J&J is a former AP client in matters unrelated to the Debtors. J&J is a former employer of current AP employees. An AP employee who works in the AP legal department and performs services on this matter has a son who is employed in the tax department of J&J.
- None of the parties on the MIP List have constituted more than two percent (2%) of Zolfo Cooper's, AlixPartners', or Hamlin Partners' gross revenues in any year the Title III Cases have been pending.
- None of the following, or any affiliate thereof, has held, directly or indirectly, any debt or equity securities of the Debtors at any time during the pendency of the Title III Cases: (i) Zolfo Cooper, (ii) AlixPartners, (iii) Hamlin Partners, (iv) Carol Flaton, and (v) members of the engagement team for the Title III Cases.
- None of the following, or any affiliate thereof, has advised any client about buying

or selling outstanding debt instruments issued by any of the Debtors at any time during the pendency of the Title III Cases: (i) Zolfo Cooper, (ii) AlixPartners, (iii) Hamlin Partners, and (iv) Carol Flaton.

- Zolfo Cooper/AlixPartners is and was a disinterested person, as defined in 11 U.S.C. § 101(14), at all times during its/their representation of the Committee.

7. I continue to reserve the right to supplement Zolfo Cooper's disclosures in the event that I learn of any additional connections that require disclosure. If any new material relevant facts or relationships are discovered or arise, Zolfo Cooper will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

I declare under penalty of perjury pursuant to 28 U.S.C. §1746 that the foregoing is true and correct.

Dated: July 18, 2022

/s/ Joff Mitchell
Joff Mitchell
Zolfo Cooper, LLC